IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: Tomoaki MASUDA et al. Art Unit: 1715

Application Number: 10/581,610 Examiner: Elizabeth A. Burkhart

Filed: June 5, 2006 Confirmation Number: 5485

For: METHOD OF FABRICATING POLARIZING FILM, POLARIZING FILM,

POLARIZER, OPTICAL FILM AND IMAGE DISPLAY DEVICE

Attorney Docket Number: 062589
Customer Number: 38834

August 20, 2010

RESPONSE UNDER 37 C.F.R. § 1.116 EXPEDITED PROCESSING REQUESTED

EXPEDITED PROCESSING REQUESTED

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

MAIL STOP: AF

Sir:

This paper is filed in response to the Final Office Action dated May 26, 2010.

Remarks/Arguments begin on page 2 of this paper.